I hereby certify that this paper or fee is being electronically submitted via the U.S. Patent and Trademark Office Electronic Filing System, on May 17, 2006.

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Signature: Ruchand W Modern

PATENT

Docket No. P1665WOUS

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: ANDREW JAMES GALLANT

SERIAL NO.: 10/518,737 EXAMINER: NGUYEN T. HA

FILED: DECEMBER 16, 2004 ART UNIT: 2831

TITLE: A MICRO-ELECTROMECHANICAL

VARIABLE CAPACITOR

COMMISSIONER FOR PATENTS P. O. BOX 1450 ALEXANDRIA, VA 22313-1450

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT UNDER 37 C.R.F. § 1.121

To the Commissioner:

This letter is in response the Notice of Non-Compliant Amendment under 37 C.F.R. § 1.121 dated May 5, 2006, regarding the above-referenced patent application filed on December 16, 2004. The Applicant respectfully requests favorable consideration of the herewith submitted Corrected Preliminary Amendment and remarks.